

# LANCASTER COUNTY

COUNTY - CITY BUILDING Telephone: (402)441-7410  
LINCOLN, NEBRASKA 68508 FAX : (402) 441-6513  
*BOARD OF COMMISSIONERS*

IT IS THE VENDOR'S RESPONSIBILITY TO CHECK FOR  
ADDENDUMS PRIOR TO SUBMITTING PROPOSALS

## REQUEST FOR PROPOSALS SPECIFICATION NO. 01-210

Lancaster County intends to enter into contract and invites you to submit a sealed proposal  
for:

### CAPITAL ASSET & INFRASTRUCTURE INVENTORY AND VALUATION SERVICES FOR GASB 34 IMPLEMENTATION FOR LANCASTER COUNTY

#### MEETING OR EXCEEDING LANCASTER COUNTY'S SPECIFICATIONS

Sealed proposals will be received by Lancaster County, Nebraska on or before 12:00 noon  
**Wednesday, December 5, 2001** in the office of the Purchasing Agent, Suite 200, "K" Street  
Complex (SW Wing), located at 440 South 8th Street, Lincoln, Nebraska 68508. ONLY the  
proposer's name will be read publicly in the Purchasing Conference Room.

Proposers should take caution if U.S. mail or mail delivery services are used for the  
submission of proposals. Mailing should be made in sufficient time for proposals to arrive in  
the Purchasing Division, prior to the time and date specified above. Late Proposal will not  
be considered.

#### COMMISSIONERS

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KATHY CAMPBELL \* LARRY HUDKINS \* RAY STEVENS \* BERNIE HEIER \* BOB WORKMAN  
KERRY EAGAN, Chief Administrative Officer

# SEALED REQUEST FOR PROPOSAL

## SPECIFICATION NO. 01-210

BID OPENING TIME: 12:00 NOON  
DATE: Wednesday, December 5, 2001

**ADDENDA RECEIPT:** The receipt of the addenda to the specification number \_\_\_\_ through \_\_\_\_ is hereby acknowledged. Failure of any bidder to receive any addenda or interpretation shall not relieve the bidder from obligations specified in the bid request. All addenda shall become part of the final contract document.

The undersigned submitter, having full knowledge of the requirements of Lancaster County for the above listed project, the Contract Documents and all other terms and conditions of the request, agrees to provide the labor, certificate of insurance, unemployment compensation, materials and equipment in strict accordance with the proposal specifications as prepared by the County for the consideration of the amount set forth in the following price schedule:

### RFP - CAPITAL ASSET & INFRASTRUCTURE INVENTORY AND VALUATION SERVICES FOR GASB 34 FOR LANCASTER COUNTY

Total Fee: \$ \_\_\_\_\_

Written: \_\_\_\_\_ Dollars

1. Provide detailed chart of estimated hrs., hrly. rates, tasks, travel, expenses, etc.
2. List any *"Additional Services"* offered to the County along with a description of the services and any associated fees/costs to the County on an attached proposal sheet.

Name of lead consultant: \_\_\_\_\_

Phone Number: \_\_\_\_\_ FAX Number: \_\_\_\_\_

Name of chief assistant: \_\_\_\_\_

Phone Number: \_\_\_\_\_ FAX Number: \_\_\_\_\_

**NOTE: RETURN 8 COMPLETE COPIES OF BID OFFER AND SUPPORTING MATERIAL.**  
**MARK OUTSIDE OF BID ENVELOPE AS FOLLOWS: SEALED PROPOSALS FOR SPEC. NO. 01-210**

The undersigned signatory of the bidder represents and warrants that he has full and complete authority to submit this offer to Lancaster County, and to enter into a contract if this offer is accepted.

\_\_\_\_\_  
COMPANY NAME

\_\_\_\_\_  
BY (Signature)

\_\_\_\_\_  
STREET ADDRESS or P.O. BOX

\_\_\_\_\_  
(Print Name)

\_\_\_\_\_  
CITY, STATE

\_\_\_\_\_  
ZIP CODE

\_\_\_\_\_  
(Title)

\_\_\_\_\_  
TELEPHONE NO.

\_\_\_\_\_  
(Date)

\_\_\_\_\_  
FAX NO.

\_\_\_\_\_  
EMPLOYER'S FEDERAL I.D. NO.  
OR SOCIAL SECURITY NUMBER

ONLY the proposer's name will be read publicly in the Purchasing Conference Room.

# RFP - CAPITAL ASSET & INFRASTRUCTURE INVENTORY AND VALUATION SERVICES FOR GASB 34 IMPLEMENTATION FOR LANCASTER COUNTY

SPECIFICATION #01-210

## QUESTIONNAIRE

1. **Knowledge and Expertise:**

1.1 Company Background

1.1.1 Year firm was established: \_\_\_\_\_

1.1.2 Gross total annual sales: \_\_\_\_\_

1.1.3 Areas of expertise:

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1.1.4 Firm Address and major contacts: \_\_\_\_\_

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1.1.5 Attach to your proposal response, your firm's credentials in the field of providing capital and infrastructure inventory and valuation consulting services. Include any information, which documents successful and reliable expertise in past performances, especially those performances related to the requirements of this RFP. Also include licensing credentials for all staff assigned to the project.

1.2 Personnel Background

1.2.1 List the primary personnel that will be assigned to provide services in response to this RFP, including the number of years experience and related education (personal resumes may be attached):

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1.2.2 List any subcontractors your firm proposed to use to fulfill this contract:

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2. **Project Understanding:**

2.1 Summarize your approach and understanding of the project and any special considerations of which the County should be aware: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

2.2 Fully describe all tasks to be performed including field inventory procedures, costing techniques and procedures. Indicate clearly, the levels of participation you will expect from County staff for this project:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

2.3 Fully describe any training to be provided as part of this project:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

2.4 Provide a detailed and complete project schedule, including milestones and deliverables: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

2. **Price Proposal Detail:**

3.1 Provide a firm, fixed price for the project. Identify each individual task and show the number of estimated hours by staff classification, including their respective hourly rates costed to the project (provide details in an attached chart if necessary):  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

NOTE: All travel and miscellaneous expenses must be including in the fixed price of the offer. These should be itemized on the chart provided.

- 3.2 Indicate how the County will be invoiced for services, (i.e., by milestone, unit, or hourly cost): \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
- 3.3 Provide additional optional pricing for bar code system, including bar code readers and all of the necessary equipment to integrate with software to assist County Agencies in conducting an annual inventory of their fixed assets (**see Attachment # 1 - Bar Code Samples**): \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
- 3.4 Provide additional optional pricing for fixed asset management software in order to assist the County in facilitating the perpetuation of the capital asset accounting records (Windows-based capital asset accounting software package): \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Additional comments may be indicated below by referencing the question it pertains to, or on a separate attached sheet.

## REFERENCES FOR CAPITAL ASSET & INFRASTRUCTURE INVENTORY AND VALUATION SERVICES FOR GASB 34

Proposer shall provide references on this form for other customers served with similar needs to Lancaster County.

1. Firm/Organization Name: \_\_\_\_\_

Contact: \_\_\_\_\_

Title: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Phone Number: \_\_\_\_\_ FAX Number: \_\_\_\_\_

Brief description of project: \_\_\_\_\_

Dates performed: \_\_\_\_\_

2. Firm/Organization Name: \_\_\_\_\_

Contact: \_\_\_\_\_

Title: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Phone Number: \_\_\_\_\_ FAX Number: \_\_\_\_\_

Brief description of project: \_\_\_\_\_

Dates performed: \_\_\_\_\_

3. Firm/Organization Name: \_\_\_\_\_

Contact: \_\_\_\_\_

Title: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Phone Number: \_\_\_\_\_ FAX Number: \_\_\_\_\_

Brief description of project: \_\_\_\_\_

Dates performed: \_\_\_\_\_

# INSTRUCTIONS TO PROPOSERS

## LANCASTER COUNTY, NEBRASKA PURCHASING DIVISION

### **1. PROPOSAL PROCEDURE**

- 1.1 Proposer shall submit *eight (8) complete sets of the RFP documents and all supporting material*. Any interlineation, alteration or erasure on the specification document shall be initialed by the proposer. Proposer shall not change the proposal form nor make additional stipulations on the specification document. Any amplified or qualifying information shall be on the Proposer's letterhead and firmly attached to the response/offer document.
- 1.2 *Proposed prices shall be submitted on the Proposal Form included with the RFP number and/or description clearly marked on the outside of the envelope.*
- 1.3 Each RFP must be legibly printed in ink or by typewriter, include full name, business address, and telephone no. of the Proposer; and be signed in ink by the Proposer.
- 1.4 Response by a firm / organization other than a corporation must include the name and address of each member.
- 1.5 A response by a corporation must be signed in the name of such corporation by a duly authorized official thereof.
- 1.6 Any person signing a response for a firm, corporation, or other organization must show evidence of his authority so to bind such firm, corporation, or organization.
- 1.7 Proposals received after the time and date established for receiving offers will be rejected.

### **2. EQUAL OPPORTUNITY**

- 21 Each proposer agrees that it shall not discriminate against any employee or applicant for employment because of race, color, religion, sex, disability, national origin, age, or marital status. In the employment of persons, proposer shall take affirmative action to ensure that applicants are employed and that employees are treated during employment without regard to race, color, religion, sex, disability, national origin, age, or marital status.

### **3. DATA PRIVACY**

- 31 Proposer agrees to abide by all applicable State and Federal laws and regulations concerning the handling and disclosure of private and confidential information concerning individuals and corporations as to inventions, copyrights, patents and patent rights.
- 3.2 The proposer agrees to hold the County harmless from any claims resulting from the proposer's unlawful disclosure or use of private or confidential information.

### **4. PROPOSER'S REPRESENTATION**

- 4.1 Each proposer by signing and submitting an offer, represents that he/she has read and understands the specification documents, and the offer has been made in accordance therewith.

- 4.2 Each offer for services further represents that the proposer is familiar with the local conditions under which the work is to be performed and has correlated the observations with the requirements of the RFP.

### **5. INDEPENDENT PRICE DETERMINATION**

- 5.1 By signing and submitting this RFP, the proposer certifies that the prices offered have been arrived at independently, without consultation, communication or agreement, for the purpose of restricting competition, with any other proposer competitor; unless otherwise required by law, the prices which have been quoted in this offer have not been knowingly disclosed by the proposer prior to RFP opening directly or indirectly to any other competitor; no attempt has been made, or will be made, by the proposer to induce any person or firm to submit, or not to submit, a response for the purpose of restricting competition.

### **6. SPECIFICATION CLARIFICATION**

- 6.1 Proposers shall promptly notify the Purchasing Agent of any ambiguity, inconsistency or error which they may discover upon examination of specification documents.
- 6.2 Proposers desiring clarification or interpretation of the specification documents shall make a written request which must reach the Purchasing Agent at least seven (7) calendar days prior to date and time for response receipt.
- 6.3 Interpretations, corrections and changes made to the specification documents will be made by written addenda.
- 6.4 Oral interpretations / changes to Specification Documents made in any other manner, will not be binding on the County; proposers shall not rely upon oral interpretations.

### **7. ADDENDA**

- 7.1 Addenda are written instruments issued by the County prior to the date for receipt of offers which modify or interpret the specification document by addition, deletion, clarification or correction.
- 7.2 Addenda will be mailed or delivered to all who are known by the County to have received a complete set of specification documents.
- 7.3 Copies of addenda will be made available for inspection at the office of the Purchasing Agent.
- 7.4 No addendum will be issued later than forty-eight (48) hours prior to the date and time for receipt of offers, except an addendum withdrawing the RFP, or addendum including postponement.
- 7.5 Proposers shall ascertain prior to submitting their offer that they have received all addenda issued, and they shall acknowledge receipt of addenda on the proposal form.

## **8. EVALUATION AND AWARD**

- 8.1 The signed proposal shall be considered an offer on the part of the proposer. Such offer shall be deemed accepted upon issuance by the County of purchase orders, contract award notifications, or other contract documents appropriate to the work.
- 8.2 No offer shall be withdrawn for a period of ninety (90) calendar days after the time/ date established for receiving offers, and each proposer agrees in submitting an offer.
- 8.3 Fees will be a consideration in ranking the interested firms in accordance with the evaluation criteria.
- 8.4 The RFP process is designed to be a competitive negotiation platform, where price is not required to be the sole determinative factor; also the County has the flexibility to negotiate with a select firm or selected firms to arrive at a mutually agreeable relationship.
- 8.5 A committee will be assigned the task of reviewing the proposals received.
  1. The committee may request documentation from Proposer(s) of any information provided in their proposal response, or require the Proposer to clarify or expand qualification statements.
  2. The committee may also require a site visit and/or verbal interview with a Proposer or select group of Proposers to clarify and expand upon the proposal response.
- 8.6 The RFP will be awarded to the most responsible proposer whose proposal will be most advantageous to the County, and deemed will best serve their requirements.
- 8.7 The County reserves the right to accept or reject any or all offers, parts of offers; request rebids; waive irregularities and technicalities in offers; such as shall best serve the requirements and interests of the County.

## **9. TERMINATION/ASSIGNMENT**

- 9.1 The County may terminate the Contract if the Contractor:
  1. Refuses or fails to supply enough properly skilled workers or proper equipment to satisfactorily provide complete work as requested.
  2. Disregards laws, ordinances, or regulations or orders of a public authority having jurisdiction over the Contract.
  3. Otherwise commits a substantial breach of any provision of the Contract Document.
- 9.2 *By mutual agreement both parties of the contract agreement*, upon receipt and acceptance of not less than a one hundred twenty (120) calendar days written notice, the contract may be terminated on an agreed upon date, prior to the end of the contract period, without penalty to either party.
  1. Upon any such termination, the Contractor agrees to waive any claims for damages, including loss of anticipated profits, on account thereof, and as the sole right and remedy of the Contractor, the County shall pay Contractor in accordance with section 9.2

2. Upon such termination, the obligations of the Contract shall continue as to options of the work already performed and as to bona fide obligations the Contractor assumed prior to the date of termination.

- 9.3 In the event of any proceedings by or against either party, voluntary or involuntary, in bankruptcy or insolvency, or for the appointment of a receiver or trustee for the benefit of creditors, of the property of the Contractor, the County may cancel this contract or affirm the contract and hold the Contractor responsible for damages.
- 9.4 The contract established as a result of this RFP process shall not be transferred to/or assigned without prior written consent of the County Board of Commissioners.

## **10. INDEMNIFICATION**

- 10.1 The proposer shall indemnify and hold harmless the County, its members, its officers and employees from and against all claims, damages, losses, and expenses, including, but not limited to attorney's fees arising out of or resulting from the performance of the contract, provided that any such claim, damage, loss or expense is attributable to bodily injury, sickness, disease or death, or to injury to or destruction of tangible property other than goods, materials and equipment furnished under this contract) including the loss of use resulting therefrom; is caused in whole or part by any negligent act or omission of the proposer, any subcontractor, or anyone directly or indirectly employed by any one of them or anyone for whose acts made by any of them may be liable, regardless of whether or not it is caused by a party indemnified hereunder.
- 10.2 In any and all claims against the County or any of its members, officers or employees by an employee of the proposer, any subcontractor, anyone directly or indirectly employed by any of them or by anyone for whose acts made by any of them may be liable, the indemnification obligation under paragraph 10.1 shall not be limited in any way by any limitation of the amount or type of damages, compensation or benefits payable by or for the proposer or any subcontractor under worker's or workmen's compensation acts, disability benefit acts or other employee benefit acts.

## **11. TERMS OF PAYMENT**

- 11.1 Unless other specification provisions state otherwise, payment in full will be made by the County within thirty (30) calendar days after all labor has been performed and all equipment or other merchandise has been delivered, and all such labor and equipment and other materials have met all contract specifications.

## **12. LAWS**

- 12.1 The Laws of the State of Nebraska shall govern the rights, obligations, and remedies of the Parties under this proposal and any agreement reached as a result of this process.



## **GENERAL INSTRUCTIONS**

### **CAPITAL ASSET & INFRASTRUCTURE INVENTORY/VALUATION**

- 1.1 PROJECT DESCRIPTION:** Lancaster County (the “County”) is accepting sealed proposals from qualified professional consulting/valuation firms to assist the County in the valuation and inventory of capital assets and infrastructure for GASB 34 implementation.

#### **1.2 ORGANIZATION OF THIS DOCUMENT:**

1. NOTICE TO BIDDERS: Public notice which is both mailed and advertised to comply with Nebraska State Statutes.
2. PROPOSAL PRICE FORM: Provides a common format for consultant price proposals.
3. PROPOSAL QUESTIONNAIRE: Provides a common structure for consultant proposals. Presents questions and statements for consultant response.
4. REFERENCE FORM: Provides a common format for consultant references.
5. INSTRUCTIONS TO PROPOSERS: Provides standard instructions for proposal submission and general contract award process, terms and conditions.
6. GENERAL INSTRUCTIONS: Presents general information and outlines the RFP format.
7. SPECIFICATIONS AND REQUIREMENTS: Identifies the key requirements, describes the consultant’s and County’s responsibilities in the execution and fulfillment of the proposed contract.
8. SAMPLE CONTRACT DOCUMENT: Lancaster County’s standard “lump sum contract document. This may be modified with details of the arrangement.
9. INSURANCE REQUIREMENTS: Insurance to be provided prior to contract ratification.

#### **1.3 ADDITIONAL INFORMATION:**

- 1.3.1 Inquiries regarding this RFP should be in written form only, and must be received by 5:00 p.m. Central Time on, or before Monday, November 19, 2001.
- 1.3.2 Inquiries may be mailed, sent by overnight courier or transmitted via facsimile.
  - 1.3.2.1 All inquiries must include a contact person, address and facsimile number.

- 1.3.3 Responses to questions will be provided to all prospective proponents.  
Questions should be submitted to:

Kathy A. Smith  
Assistant Purchasing Agent  
City of Lincoln/Lancaster County Purchasing  
440 So. 8<sup>th</sup> Street, Southwest Wing  
Suite 200  
Lincoln, NE 68508

Phone: 402-441-8309  
FAX: 402-441-6513

Email: ksmith@ci.lincoln.ne.us

#### **1.4 PROJECT SCHEDULE:**

- 1.4.1 RFP Issued: November 7, 2001
- 1.4.2 Questions Due: November 19, 2001
- 1.4.3 RFP Due Date: December 5, 2001
- 1.4.4 Reference check: December 11, 2001
- 1.4.5 Award Approval: December 18, 2001
- 1.4.6 Contract ratified: January 8, 2002
- 1.4.7 Completion date: July 15, 2002

#### **1.5 PROPOSAL CONTENT:** Each proposal submitted must include the following information:

- 1.5.1 Cover letter introducing the firm and the individual that will act as the firm's primary contact for this project.
- 1.5.2 An index of the proposal.
- 1.5.3 A statement highlighting the firm's corporate qualifications.
  - 1.5.3.1 A description of the personnel employed by the vendor and each staff member's professional qualifications.
  - 1.5.3.2 An overview of the various functions to be performed by the project personnel.

1.5.4 Provide a description of the proposed capital asset services in narrative format with any exhibits and documentation deemed essential that addresses the following segments of the proposed service:

- 1.5.4.1 Project Planning and Preparation
- 1.5.4.2 Field Inventory Procedures
- 1.5.4.3 Valuation and Costing Techniques
- 1.5.4.4 Optional Services: (i.e., fixed asset software, bar coding readers, etc.)
- 1.5.4.5 Reference information and completed questionnaire

1.5.5 A proposed time schedule for the project

1.5.6 A statement that the firm has the necessary resources to undertake an engagement of this magnitude

**1.6 SELECTION CRITERIA:** The County will utilize, but is not limited to, the following criteria in the evaluation of each firm's proposal submitted:

- 1.6.1 responsiveness to the criteria outlined in the RFP;
- 1.6.2 ability to effectively manage the project with minimal use or disruption of the regular business operation of the County;
- 1.6.3 fee structure over the term of the agreement period and the cost for supplemental services;
- 1.6.4 professional experience and references in providing similar services to entities of equal or greater size; and,
- 1.6.5 demonstrated ability to meet the time schedule as outlined herein.
- 1.6.6 The County reserves the right to request oral presentations, demonstrations and/or verbal (telephone) interviews of qualified providers prior to awarding a contract.

**1.5 AWARD OF CONTRACT:**

1.5.1 Award shall be made to the most responsive and responsible proposer whose proposal is most economical for the purpose intended according to criteria designated in this solicitation.

- 1.5.1.1 The County reserves the right to reject any or all proposals, to waive any informality in any proposal, to sit and act as sole judge of the merit of each response submitted, to select a consultant, and to award in any manner which is more favorable to the County.

- 1.5.2 The successful proposer will be awarded a contract effective January 2002 (with the signing of the contract documents) and extending through the project completion date mutually agreed upon (on or about May 15, 2002).

## **1.6 INDEPENDENT CONTRACTOR:**

- 1.6.1 It is agreed that the contractor shall not be considered an employee of the County for any purpose, but shall be an *independent contractor* for all purposes and *in all situations*.

1.6.1.1 As an independent contractor, the contractor shall be responsible for all required reporting and income and payments of taxes required by the Federal, State, or Local statutes including, but not limited to: payments required under the Federal Insurance Contribution Act, Income tax, withholding and periodic payment of estimated taxes, and payments required under the Federal Unemployment Tax Act, and any applicable State and Local sales, use or income taxes.

1.6.1.2 Each party shall be responsible for its own negligence and the negligence of its employees.

## **1.7 CONFLICTING TERMS:**

- 1.7.1 The requirements provided in the "specification" portion of these documents shall govern in any conflict with any other language provided in the standard "Instructions to Proposers" or any other boilerplate type information.

1.7.1.1 Any conflict between the specification language and any boilerplate language will be resolved in favor of the specification language.

## **1.8 CONTRACT CANCELLATION:**

- 1.8.1 NON-PERFORMANCE: The County may void the Consulting contract if in the County's sole discretion, the Consultant does not satisfactorily meeting its service requirements as specified herein.

1.8.1.1 The County provide written notice of areas of non-performance and allow the Contractor up to 60 days to remedy problems.

1.8.1.2 If after this sixty (60) day period the Contractor has not rectified all problems in a manner satisfactory to the County, the County may, at its option, terminate the contract by providing Contractor written notice of its intention to terminate as stated in the termination and default provisions of the contract.

1.8.2 TERMINATION FOR CONVENIENCE: The County may terminate this contract, in whole or in part, whenever the County determines that such termination is in the best interest of the County, without showing cause, upon giving 90 days written notice to the Contractor.

1.8.2.1 The County shall pay all reasonable costs incurred by the Contractor up to the date of termination.

1.8.2.2 However, in no event shall the Contractor be paid an amount which exceeds the price proposed for the work performed.

1.8.2.3 The Contractor shall not be reimbursed for any profits which may have been anticipated but which have not been earned up to the date of termination.

# **CAPITAL ASSET & INFRASTRUCTURE INVENTORY AND VALUATION SERVICES FOR GASB 34**

## **SPECIFICATIONS AND REQUIREMENTS**

**2.1 SCOPE OF SERVICES:** Lancaster County (the “County”) is accepting sealed proposals from qualified professional consulting/valuation firms to assist the County in the valuation and inventory of capital assets and infrastructure for GASB 34 implementation, to meet the following objectives:

2.1.1 INVENTORY & APPRAISAL: Prepare an inventory and appraisal of real and personal property and infrastructure (**see Attachment #C - Personal Property and Infrastructure Estimates**) of the County in compliance with GASB Statement 34.

2.1.1.1 For this task, a capital asset is defined as a building (**see Attachment #B - Lancaster County Buildings**), land, land improvement or fixed and moveable equipment with a unit original cost greater than \$5,000 and a useful life of more than one (1) year.

2.1.1.2 Certain assets (those with a cost greater than \$500) will be included in the property record based on a collaborative effort between the County and the selected firm, with information provided by the County.

**2.2 OPTIONAL SUPPLEMENTAL SERVICES:** The county desires the following optional supplemental services:

2.2.1 BAR CODE SYSTEM: Including bar code readers and all of the necessary equipment to integrate with software to assist County Agencies in conducting an annual inventory of their fixed assets (**see Attachment #A - Bar Code Sample**).

2.2.2 FIXED ASSET MANAGEMENT SOFTWARE: In order to assist the County in facilitating the perpetuation of the capital asset accounting record, the selected firm is to provide a Windows-based capital asset accounting software package.

2.2.2.1 We prefer the software package be a proprietary system and not one of a third party.

- 2.2.2.2 If a third party system is offered, the firm proposing the third party software application will be required to provide a performance bond, prior to the project's commencement in the amount of 100% of proposed cost of the project.
- 2.2.2.3 At a minimum, the software application should include the following:
1. stand alone or network operation capabilities
  2. the ability to export data in a variety of formats
  3. direct linking with bar-code scanning hardware
  4. multiple security access levels
  5. toll free support number with at least 90 days of support service
  6. depreciation function to calculate monthly depreciation on a straight-line basis
  7. reporting formats and flexibility designed to satisfy GASB 34/35 requirements
  8. availability on CD-ROM
  9. database back-up function
- 2.2.2.4 All proposed software costs must include any ancillary charges for data conversion, and the proposal should include any options for installing the complete database and program on the County's designated PC (or server).

**2.3 GENERAL BACKGROUND INFORMATION:** Lancaster County is located in southeastern Nebraska.

- 2.3.1 The County covers 864 square miles.
- 2.3.2 Lancaster County has a 2000 population of 250,291.
- 2.3.3 Lancaster County is governed by a County Board consisting of five (5) Commissioners.
- 2.3.4 The Commissioners are the legislative and administrative body of the County.
- 2.3.5 County government has a broad range of responsibility, including:
1. operating a 290 bed nursing home;
  2. operating a Community Mental Health Center;
  3. management of the County's highway and road system;
  4. management of the justice and corrections systems; and,
  5. general government functions such as the assessment function of all taxable real & personal property of the county and the collection and distribution of motor vehicle, real and personal property taxes to the governmental subdivisions in the county.
- 2.3.6 Currently the County employs 1,080 employees and has an operating budget of \$83,000,000.00 and total budet of \$129,793,133 for fiscal year 2001-02.

**2.4 SPECIFIC BACKGROUND INFORMATION:** The County has tagged and maintains an inventory of personal property for statutory purposes **(see Attachment #C)**.

- 2.4.1 The current system does not provide sufficient historic cost information and allow for depreciation and reporting in accordance with GASB 34.
- 2.4.2 Buildings have only been valued for insurance purposes and historic cost of the assets are not readily available **(see Attachment #B)**.
- 2.4.3 County owned land has been identified historic cost will need to be determined for other than recent land purchases.
- 2.4.4 In addition to land on which buildings reside the county owns additional parking lots adjacent to several bulidings.

**2.5 JOINT HOLDINGS:** The County owns 5 buildings plus several parcels of land jointly with the City of Lincoln.

- 2.5.1 Historic costs for these buildings are currently available.
- 2.5.2 Historic cost for the land on some of these buildings will need to be determined.

**2.6 INFRASTRUCTURE INFORMATION:** Infrastructure including county roads and bridges have not been recorded as an asset of the County.

- 2.6.1 We are in the process of gathering a complete inventory and the related cost of the county infrastructure.
- 2.6.2 Some assistance will be needed in setting policies and procedures related to useful lives and determining what is a repair or maintenance cost versus what should be capitalized.

**2.7 COUNTY FINANCIAL SYSTEM:** Lancaster County is currently using Advantage Financial for our accounting software.

- 2.7.1 We have not purchased and are not using their fixed asset module.
- 2.7.2 At this time, we are not looking for an integrated fixed asset module, but one that would handle all of the requirements for GASB 34 and provide the information to allow the appropriate adjustments to be made for the year end financial reporting.



**2.8 PROPOSER QUALIFICATIONS:** Minimum proposer qualifications are as follows:

- 2.8.1 The capability of completing all aspects of this project with full-time, in-house experienced professional staff.
- 2.8.2 Firm's demonstrated ability to complete successfully similar services for entities of equal or larger size to the County.
- 2.8.3 The firm's ability to utilize and offer a software package capable of generating ALL capital asset reports and other necessary requirements to comply with GASB 34 requirements as outlined in these specifications.

**2.9 GASB-34 CAPITAL ASSET APPRAISAL AND INFRASTRUCTURE REPORTING:**

Appraise and inventory all property with an actual/estimated original cost greater than \$5,000. This property will include:

- 2.9.1 BUILDING/STRUCTURES: Each structure is to be physically inspected and digitally photographed. A description for each building should be developed to include the following information:

- 1. Location & Legal Description
- 2. Replacement cost new
- 3. Construction class
- 4. Type of occupancy
- 5. Construction date or acquisition date
- 6. Historical / original cost
- 7. Condition

NOTE: Additionally, for accounting purposes, all major renovation and addition projects must be captured and recorded separately with Original Cost and Date of Acquisition / Completion.

- 2.9.2 MOVABLE EQUIPMENT AND FURNISHINGS: These assets will be inventoried and identified by site, location (building), sub-location (room) and/or department. Movable equipment and furnishings will consist of the following:

- 2.9.2.1 Unit Control Assets: All assets with a unit cost greater than \$5,000 will be inventoried and valued individually. All unit control assets are to be tagged utilizing bar-code tags furnished by the County (**see Attachment #A - Bar Code Tag Sample**). All like assets are to be tagged, and tags are to be applied in a uniform manner on like assets.

The following information is to be developed for these assets:

- |                           |                                  |
|---------------------------|----------------------------------|
| 1. Asset identification # | 9. Description                   |
| 2. Location               | 10. Replacement cost             |
| 3. Sub-location           | 11. Depreciated replacement cost |
| 4. Funding source*        | 12. Serial number                |
| 5. Department / program*  | 13. Model number                 |
| 6. Acquisition date       | 14. Manufacturer                 |
| 7. Class                  | 15. Historical cost              |
| 8. Condition              | 16. Estimated useful life        |

\* recorded with codes / information supplied by the County

2.9.2.2 Group Control: Assets with an appraised value less than \$5,000 but greater than \$500, are to be recorded and valued by sub-location (room) or building (i.e., desk, chairs, miscellaneous office equipment, etc.) for statutory purposes as currently monitored by the County.

2.9.3 VEHICLES: Licensed vehicle records will be recorded based on information as provided by the County.

2.9.3.1 Vehicles must appear as separate account groups in the resulting Accounting Detail and Summary reports.

2.9.4 LAND IMPROVEMENTS: All improvements to land, including paving, fencing, lighting (not attached to structures) and others, must be recorded and valued for accounting purposes.

2.9.4.1 The proposer must clearly distinguish in the resulting Policies & Procedures documents how these assets differ from Infrastructure and Buildings.

2.9.5 INFRASTRUCTURE: The County will provide the successful proposer with certain information allowing for the recording and valuation of all infrastructure assets.

2.9.5.1 These include roads, bridges, traffic devices, and street lighting. The following information will be made available for the records development and costing:

1. Current mappings, drawings and engineering data related to the asset classifications;
2. Number of miles and inventory of roads;
3. Complete inventory of County Bridges; and
4. Internal staff (engineering) will dedicate a project coordinator to assist in the collection and transfer of all necessary data.

2.9.6 LAND: The firm shall propose land research services to compile adequate records for the Capital Asset Management system.

2.9.6.1 Existing County records will be provided, but it is anticipated that additional research will be required to accurately record these assets for financial reporting purposes.

**2.10 REPORTING REQUIREMENTS:** Successful firm must be knowledgeable with GASB 34 and provide guidance on capitalization of infrastructure, including the pros and cons of recording infrastructure placed in service prior to 1980.

2.10.1 In addition to written reports, the firm must provide a data file containing the final appraisal database and provide assistance to convert this data to a capital asset accounting software package.

2.10.2 Written policy guidelines relative to capitalization vs. repair and maintenance or useful life for all capital assets and infrastructure should be presented with the final report.

# **S A M P L E**

## **CONTRACT DOCUMENTS**

# **LANCASTER COUNTY**

**N E B R A S K A**

**F O R**

**ANNUAL CAPITAL ASSET & INFRASTRUCTURE INVENTORY AND  
VALUATION SERVICES FOR GASB 34 PROVIDER**

**CONTRACTOR: \_\_\_\_\_**

# LANCASTER COUNTY, NEBRASKA

## CONTRACT AGREEMENT

THIS CONTRACT, made and entered into this \_\_\_\_ day of \_\_\_\_\_, 2001, by and between \_\_\_\_\_ hereinafter called contractor, and the Lancaster County, Nebraska, hereinafter called the County.

WITNESS, that:

WHEREAS, the County has caused to be prepared, in accordance with law, Specifications, Plans, and other Contract Documents for the Work herein described, and has approved and adopted said documents and has caused to be published an advertisement for and in connection with said Work, to-wit:

**Capital Asset & Infrastructure Inventory and Valuation Services for GASB 34 Implementation and related, including: (To be defined by successful proposal - attached)** and,

WHEREAS, the Contractor, in response to such advertisement, has submitted to the County, in the manner and at the time specified, a sealed Proposal in accordance with the terms of said advertisement; and,

WHEREAS, the County, in the manner prescribed by law has publicly opened, read aloud, examined, and canvassed the Proposals submitted in response to such advertisement, and as a result of such canvass has determined and declared the Contractor to be the lowest responsible Proposer for the said Work for the sum or sums named in the Contractor's Proposal, a copy thereof being attached to and made a part of this Contract;

NOW, THEREFORE, in consideration of the sums to be paid to the Contractor and the agreements herein contained, the Contractor and the County have agreed and hereby agree as follows:

The Contractor agrees to (a) furnish all tools, equipment, supplies, superintendence, transportation, and other construction accessories, services, and facilities; (b) furnish all materials, supplies, and equipment specified to be incorporated into and form a permanent part of the complete work; (c) provide and perform all necessary labor in a substantial and workmanlike manner and in accordance with the provisions of the Contract Documents; and (d) execute construct, and compete all Work included in and covered by the County's award of this Contract to the Contractor, such award being based on the acceptance by the County of the Contractor's Proposal, or part thereof, as follows:

**EQUAL EMPLOYMENT OPPORTUNITY:** In connection with the carrying out of this project, the contractor shall not discriminate against any employee or applicant for employment because of race, religion, color, sex, national origin, disability, age or marital status. The Contractor will take affirmative action to ensure that applicants are employed, and that employees are treated during employment, without regard to their race, religion, color, sex or national origin. Such action

shall include, but not be limited to, the following: employment, upgrading, demotion or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other compensation; and selection for training, including apprenticeship.

The County agrees to pay to the Contractor for the performance of the Work embraced in this Contract, the Contractor agrees to accept as full compensation therefor, the following sums and prices for all Work covered by and included in the Contract award and designated above, payment thereof to be made in the manner provided by the County:

**Request for Proposal #01-210, for Capital Asset & Infrastructure Inventory and Valuation Services for GASB 34 Implementation for Lancaster County**

The Work included in this Contract shall for the annual requirements beginning \_\_\_\_\_, 2001 through \_\_\_\_\_, 2002

The Contract Documents comprise the Contract, and consist of the following:

1. The Instructions to Proposers
2. The Accepted Proposal
3. The Contract Agreements
4. The Specifications
5. The Standard Specifications
  - a. General Conditions
  - b. General Specifications

These Contract Agreements, together with the other Contract Documents herein above mentioned, form this Contract, and the are as fully a part of the Contract as if hereto attached or herein repeated. The Contractor agrees to fulfill and perform all obligations contained in the contract documents.

The Contractor and the County hereby agree that all the terms and conditions of this Contract shall by these presents be binding upon themselves, and their heirs, administrators, executors, legal and personal representatives, successors, and assigns.

IN WITNESS WHEREOF, the contractor and the County do hereby execute this contract.

**EXECUTION BY LANCASTER COUNTY, NEBRASKA**

CONTRACT APPROVED AS TO FORM:

COUNTY OF LANCASTER, NEBRASKA

\_\_\_\_\_  
Lancaster County Attorney

\_\_\_\_\_  
Chairperson, Board of Commissioners

**EXECUTION BY CONTRACTOR**

IF A CORPORATION:

ATTEST:

\_\_\_\_\_  
Secretary (SEAL)

\_\_\_\_\_  
Name of Corporation

\_\_\_\_\_  
Address

By: \_\_\_\_\_  
Duly Authorized Official

\_\_\_\_\_  
Legal Title of Official

IF OTHER TYPE OF ORGANIZATION:

\_\_\_\_\_  
Name of Organization

\_\_\_\_\_  
Type of Organization

\_\_\_\_\_  
Address

By: \_\_\_\_\_  
Member

By: \_\_\_\_\_  
Member

# **LANCASTER COUNTY INSURANCE REQUIREMENTS**

## **for**

## **CONSULTING SERVICES**

Consultant shall indemnify and save harmless the Lancaster County, Nebraska, or its representatives from all claims, demands, suits, actions, payments, liability, and judgments, arising from the activities of Consultant or of Consultant's agents, servants, or employees. In this connection, Consultant shall carry insurance in the following kinds and minimum limits as indicated:

1. Worker's Compensation Insurance and Employer's liability Insurance

The Consultant shall take out and maintain during the life of this contract the applicable statutory Worker's Compensation Insurance with an insurance company authorized to write such insurance in this State covering all his employees, and in the case of any work sublet, the Consultant shall require the subcontractor similarly to provide statutory Worker's Compensation Insurance for the latter's employees. The Consultant shall take out and maintain during the life of this contract, Employer's Liability Insurance with a limit of \$100,000 in an insurance company authorized to write such insurance in all states where the Consultant will have employees located in the performance of this contract, and the Consultant shall require each of his subcontractors similarly to maintain common law liability insurance on his employees.

2. General Liability Insurance

a. The Consultant shall maintain during the life of this contract, General Liability Insurance, naming and protecting them and the Lancaster County against claims for damages resulting from (1) bodily injury, including wrongful death, (2) personal injury; liability, and (3) property damage which may arise from operations under this contract whether such operations be by himself or by any subcontractor or anyone directly or indirectly employed by either of them. The minimum acceptable limits of liability to be provided by such insurance shall be as follows:

(1) Bodily Injury	\$500,000 Each Occurrence \$500,000 Aggregate
(2) Personal Injury Limits	\$500,000 Per Person Aggregate \$500,000 General Aggregate
(3) Property Damage Limits	\$300,000 Each Occurrence \$300,000 Aggregate



b. The General Liability Insurance required by the preceding paragraph shall include the following extensions of coverage:

- (1) The coverage shall be provided under a Comprehensive General Liability form of policy or similar thereto.
- (2) The property damage coverage shall include a Broad Form Property Damage Endorsement.
- (3) Contractual Liability coverage shall be included.
- (4) Products Liability and/or Completed Operations coverage shall be included.

3. Automobile Liability Insurance

The Consultant shall take out and maintain during the life of this contract such Automobile Liability Insurance as shall protect them against claims for damages resulting from (a) bodily injury, including wrongful death, and (b) property damage which may arise from the operations of any owned, hired, or non-owned automobiles used by or for him in any capacity in connection with the carrying out of this contract. The minimum acceptable limits of liability to be provided by such Automobile Liability Insurance shall be as follows:

- |    |  |   |
|----|--|---|
| a. | Bodily Injury Limits   | \$ 500,000 Each Person<br>\$1,000,000 Each Occurrence |
| b. | Property Damage Limit  | \$ 250,000 Each Occurrence                            |
| c. | Combined Single Limit<br>(bodily injury and Property damage) | \$1,000,000 Each Occurrence                           |

4. Professional Liability Insurance: (For Contracts involving Architectural Service, Engineering Services, Building Consulting and Construction Only)

The Contractor shall maintain during the life of this contract, Professional Liability Insurance, naming and protecting Consultant against claims for damages resulting from the Consultant's errors, omissions, or negligent acts. Such policy shall contain a limit of liability not less than two million dollars.

5. Certificate of Insurance

The insurance specified above shall be written by a company duly authorized and licensed to do business in the State of Nebraska and shall be maintained until Consultant's work has been completed and accepted by the County. A certificate of insurance evidencing policies required shall be furnished the Lancaster County, such certificate shall specifically indicate that insurance policies shall give the County at least thirty (30) days written notice in the event of cancellation of or material change in any of the policies.

ATTACHMENT #A - Bar Code Samples

LANCASTER COUNTY BAR CODE SAMPLES

Metalcraft 800-437-5283

Scotch (3M)

300LSE Hi Strength

Adhesive

Pre-numbered with

"Property of Lancaster County"  
noted on face of lable



# ATTACHMENT #B - Lancaster County Buildings

08/29/00  
FABLG1

## LANCASTER COUNTY BUILDINGS VALUES PER H. A. KOCH CO APPRAISAL SPRING OF 96

TAGNUM	LOCATION	DESCRIPTION	INSURABLE VALUE	SQ FT	PER SQ FT
421502	26-10-6	CORRECTIONAL FACILITY	15,982,171	146,820	108.86
715026	35-10-6	LANCASTER MANOR	8,145,045	93,914	86.73
97002		LANCASTER CORRECTIONAL FACILITY	2,266,588	34,470	65.76
97003		ATTENTION CENTER WEST	424,445	7,626	55.66
1061831	8-7-5	KRAMER - ROAD MAINTENANCE BLDG	61,890	2,250	27.51
1653096	31-9-7	40 & SALTILLO - RD MAINT BLDG	77,734	2,970	26.17
1188997	10-8-8	BENNET - ROAD MAINTENANCE BLDG	54,672	2,397	22.81
1177359	30-12-7	DAVEY - ROAD MAINTENANCE BLDG	103,316	4,032	25.62
1073332	22-9-5	DENTON - ROAD MAINTENANCE BLDG	77,734	2,970	26.17
1077168	22-10-5	EMERALD - ROAD MAINTENANCE BLDG	92,276	3,600	25.63
1077168	22-10-5	EMERALD - SALT DOME	81,274	3,318	24.49
1435000	35-7-7	FIRTH - ROAD MAINTENANCE BLDG	61,890	2,250	27.51
1094305	30-7-6	HALLAM - ROAD MAINTENANCE BLDG	49,145	1,575	31.20
1145244	21-11-5	HICKMAN - ROAD MAINTENANCE SHOP	49,432	2,059	24.01
1085225	21-11-5	MALCOLM - ROAD MAINTENANCE BLDG	61,890	2,250	27.51
1207169	16-11-8	WAVERLY - ENG OFFICE & GARAGE	212,894	5,366	39.67
1200431	16-11-8	WAVERLY - SALT STORAGE DOME	107,482	4,536	23.70
1200431	16-11-8	WAVERLY - ROAD MAINTENANCE BLDG	49,574	2,188	22.66
1181551	3-7-8	PANAMA - ROAD MAINTENANCE SHOP	61,890	2,250	27.51
1129800	6-11-6	RAYMOND - ROAD MAINTENANCE BLDG	50,288	2,188	22.98
1143641	17-8-7	ROCA - ROAD MAINTENANCE SHOP	77,093	2,880	26.77
1143659	17-8-7	ROCA - SALT STORAGE DOME	77,389	3,117	24.83
1100739	28-8-6	SPRAGUE - ROAD MAINT OFFICE & GARAGE	56,745	1,911	29.69
1100739	28-8-6	SPRAGUE - SPRAGE GARAGE & SHOP	95,247	3,276	29.07
904000	4-9-6	YANKEE HILL - RD MAINTENANCE BLDG	61,014	2,210	27.61
203977	29-10-8	WALTON - ROAD MAINTENANCE BLDG	77,734	2,970	26.17
715034	35-10-6	ATTENTION CENTER - SOUTH ST	900,255	9,570	94.07
1402450	22-10-6	ENGINEER GARAGE & SHOP	801,206	31,379	25.53
1402450	22-10-6	ENGINEER & EXTENSION - OFFICE BLDG	1,313,967	23,150	56.76
420387	26-10-6	ELECTION OFFICE BUILDING	274,586	5,072	54.14
1707400	7-10-7	ADAMS STREET CENTER	306,982	5,840	52.57
711861	22-10-6	WEST O DRIVER TESTING STATION	330,396	5,211	63.40
689181	35-10-6	TRABERT HALL	4,447,584	58,440	76.11
561088	36-10-6	MENTAL HEALTH CENTER	3,745,102	44,370	84.41
97001		MOTOR VEHICLE FACILITY	888,624	12,480	71.20
97005		1/2 OF COUNTY/CITY BLDG changed to Hall of Justice	9,118,353	106,964	85.25
97004		1/2 OF CITY/CO HEALTH	1,228,030	13,884	88.45
97006		1/2 OF SENIOR CENTER	1,594,067	22,434	71.06
MAY 99		Land for Juvenile Detention Facility	503,298		
COSTS INCURRED FY00		CONSTRUCTION IN PROGRESS JUV DET	1,578,779		
COSTS INCURRED FY01		CONSTRUCTION IN PROGRESS JUV DET	5,590,694		
10/26/00 PURCHASED ELECTION		COMMISSIONER BLDG	570,004		
COST INCURRED FY01		REMODEL ELECTION BLDG	99,769		
TOTAL			61,808,548	684,187	90.34

The above listing is not complete, but does include most of the County Buildings and will also indicate where most of the County owned land is located.

## ATTACHMENT #C - Personal Property & Infrastructure Estimates

PREPARED OCTOBER 2001

### LANCASTER COUNTY PERSONAL PROPERTY INVENTORY ESTIMATES

INVENTORY VALUE	LANCASTER CO. ENGINEER		LANCASTER CO. MANOR		LANCASTER CO. OTHER AGENCIES		LANCASTER CO. TOTAL	
	# of items	value	# of items	value	# of items	value	# of items	value
Current Inv.	781	\$7,430,623	6,400*	\$3,908,277*	5,223	\$6,024,381	12,404	\$17,363,281
> \$ 500.00	592	\$7,034,448			1,919	\$5,150,294	2,511	\$12,184,742
> \$2,500.00	290	\$6,845,402			459	\$3,778,673	749	\$10,624,075
> \$5,000.00	213	\$6,660,831			165	\$2,873,089	278	\$9,533,920
			* Current breakdown of inventory is available in detail form only - not by category.					

NOTE: Lancaster Manor is the County owned nursing home.

### Lancaster County Engineer - Road and Bridge Estimates

1. Lancaster County has approximately 1,400 miles of roads; of that, 250 miles are paved; the remaining majority are gravel.
2. Lancaster County has approximately 226 bridges and 600 box culverts.